

1 \*\*\*\* BILL NO. \*\*\*\*

2 INTRODUCED BY \*\*\*\*

3 BY REQUEST OF THE \*\*\*\*

4  
5 A BILL FOR AN ACT ENTITLED: "AN ACT ESTABLISHING A TAX ON ELECTRIC VEHICLE CHARGING  
6 STATIONS; AMENDING SECTION 69-8-803, MCA; PROVIDING RULEMAKING AUTHORITY; PROVIDING  
7 AN EFFECTIVE DATE."

8  
9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

10  
11 NEW SECTION. Section 1. Definitions . As used in this part, unless the context clearly indicates  
12 otherwise, the following definitions apply:

13 (1) "Charging station" means equipment that transfers electric current to the power system of an  
14 electric vehicle and the real property where the equipment is affixed;

15 (2) "Charging station operator" means any person, firm, general partnership, limited partnership,  
16 limited liability partnership, corporation, limited liability company, or other lawfully recognized business entity  
17 that operates a charging station;

18 (3) "Public legacy chargers" means a public charging stations operating before July 1, 2023, that never  
19 measured electricity transferred from the charging station to a vehicle or are incapable of measuring the time  
20 elapsed while actively charging a vehicle and placing a fee on the charging session; and

21 (4) "Public charging station" means a charging station is a for-profit business using a metered system to  
22 deliver electric current to an electric vehicle and charges the customer either for the electricity transferred or for  
23 the duration of time during which transfer of electricity.

24  
25 NEW SECTION. Section 2. Public charging station tax. (1) There is a tax of 0.03 cents per kilowatt  
26 hour or its equivalent, on the electric current used to charge or recharge the battery or batteries of an electric  
27 vehicle at public charging stations.

28 (2) The tax authorized by this section is based on the rate of tax and electricity transferred during the

charging process and it does not include any fees or charges associated with the method for payment for the charging services.

**NEW SECTION. Section 3. Public charging station rate disclosure.** (1) A public charging station operator shall disclose at the charging station site the rate for electric power transferred to an electric vehicle.

**NEW SECTION. Section 4. Public charging station operator statements and tax payments.** (1) All public legacy chargers shall register with the department of transportation 15 days after the effective date of this act.

(2) Public charging stations that begin operation [after the effective date of this act] shall register with the department of transportation no later than 15 days after the first day of operation.

(3) A public charging station tax and required reports must be filed with the department of transportation no later than the twenty fifth day of the month following the month during which the electric charging for an electric vehicle occurred.

(4) Public charging stations are exempt from remitting the tax levied in [section 2] until July 1, 2025.

(5) Public legacy chargers that have never charged a fee for their use are exempt from remitting the tax levied in [section 2] until July 1, 2025.

(6) The revenue derived from [section 2] must be deposited in the highway restricted account provided for in 15-70-126.

**NEW SECTION. Section 5. Authority to promulgate rules and regulations.** (1) The department of transportation shall promulgate rules to credit Montana residents for any tax collected under [section 2], not to exceed the total amount of registration fees for electric vehicles paid by a taxpayer during the year which the taxpayer claims the credit.

(2) The department of transportation may promulgate rules and regulations to carry out the purpose of this act.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27

**NEW SECTION. Section 6. Public charging station inspection.** (1) The department of labor and industry may inspect the premises and equipment of any charging station operator to enforce compliance with this section.

- (2) The department of labor and industry may:
  - (a) require third-party testing and calibration of charging stations
  - (b) assess charging station operators costs incurred by the department of labor and industry to enforce testing, calibration, and inspection requirements.
  - (c) promulgate rules to implement the provisions of this section and set fees necessary to carry out the duties and responsibilities of this section.

**Section 7.** Section 69-8-803, MCA, is amended to read:

**"69-8-803. Electric vehicle charging stations -- service entity requirements.** (1) A public utility may allow an electric vehicle charging station that meets the requirements in subsection (2) to be interconnected to its distribution system.

- (2) A public utility may sell power to an entity to service electric vehicle charging stations that:
  - (a) procure power supplied by the public utility for the purpose of electric vehicle charging; and
  - (b) service electric vehicle charging stations within the public utility's service territory.
  - (3) Entities operating electric vehicle charging stations are not public utilities.
  - (4) ~~Charges pertaining to fueling electric vehicles may not be based on the cost of electricity."~~

**NEW SECTION. Section 8. Codification instruction.** [Sections 1 through 6] are intended to be codified as an integral part of Title 15, chapter 70, and the provisions of Title 15, chapter 70, apply to [sections 1 through 6].

**NEW SECTION. Section 9. Effective date.** [This act] is effective July 1, 2023

- END -